

SENATE BILL 1838

By Herron

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 6, relative to sales and use tax.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-377, is amended by designating the existing language as subsection (a) and by adding the following as a new subsection (b):

(b) In addition to any other report required from the joint select committee on business taxes, on or before January 15, 2006, the committee shall report on the impact of exemptions for medical services related only to procedures for cosmetic surgery and related cosmetic medical practices, such as injection of botulinum toxin.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.